



City of Compton
OFFICE OF THE CITY CLERK

ALITA GODWIN, CMC
City Clerk

(310) 605-5530
Fax (310) 639-4685
e-mail: agodwin@comptoncity.org

March 15, 2016

Mr. Dean C. Logan
Registrar-Recorder/County Clerk
Election Coordination Unit
12400 Imperial Highway
2nd Floor, Room 2013A
Norwalk, California 90650

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

22 March 22, 2016

LORI GLASGOW
EXECUTIVE OFFICER

Dear Mr. Logan:

On or about February 18, 2016 my office supplied to you an incorrect copy of Resolution No. 24,293. Through a clerical error, your received a prior version of the Resolution, and not the revised version as adopted.

As City Clerk and Elections Official for the City of Compton, I request that the County Registrar process and follow Resolution No. 24,293, as attached, and not the incorrect version that was previously provided to your office by mistake. The correct version of the resolution does not change the ordinance to be voted on as attached to the Resolution, it only clarifies the language of the question to appear on the ballot.

Please confirm that you have received this request and acted accordingly. Thank you for your assistance.

Sincerely,

Alita Godwin, CMC
City Clerk, City of Compton

COUNTY OF LOS ANGELES
REG-REC/CO. CLK.
ELECTION INFO

2016 MAR 15 PM 5:07

RECEIVED



COMPTON CITY HALL

205 South Willowbrook Avenue Compton, California 90220



City of Compton

OFFICE OF THE CITY CLERK

ALITA GODWIN, CMC
City Clerk

(310) 605-5530
Fax (310) 639-4685
e-mail: agodwin@comptoncity.org

February 18, 2016

**County of Los Angeles
Board of Supervisors
Attn: Mr. Patrick Ogawa, Acting Executive Officer
Kenneth Hahn Hall of Administration
500 West Temple St., Room 383
Los Angeles, CA 90012**

Re: Resolution Requesting County Services for Upcoming Elections

Honorable Board of Supervisors:

On February 16, 2016, the City of Compton adopted Ordinance No 2,265 calling and providing for a Special Municipal Election to be held in the City of Compton on June 7, 2016.

In support of the Election, the City adopted Resolution No. 24,293 Requesting the Board of Supervisors of the County of Los Angeles to consolidate a Special Municipal Election to be held on June 7, 2016, with the election to be conducted by the County of Los Angeles on the same date pursuant to Section 10400 of the California Elections Code. As with all previous elections, the City of Compton will pay all related costs associated with all services provided.

Sincerely,

A handwritten signature in black ink, appearing to read "Alita L. Godwin", written over a horizontal line.

Alita L. Godwin, CMC
City Clerk
City of Compton

Enclosures

ALG:dd



COMPTON CITY HALL

205 South Willowbrook Avenue Compton, California 90220

ORDINANCE NO. 2,265

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
COMPTON CALLING AND PROVIDING FOR A SPECIAL MUNICIPAL
ELECTION TO BE HELD IN THE CITY OF COMPTON ON JUNE 7,
2016

THE CITY COUNCIL OF THE CITY OF COMPTON DOES ORDAIN AS FOLLOWS:

Section 1. Calling and Giving Notice of Special Municipal Election. Pursuant to its right, power and authority under the laws of the State of California and the Compton Municipal Code and Charter, the City Council hereby calls and gives notice of a Special Municipal Election to be held in the City of Compton on Tuesday, June 7, 2016, to be consolidated with the election to be conducted by the County of Los Angeles on the same date. The City Clerk is hereby authorized, instructed and directed to give further or additional notice of the Special Municipal Election, in the time, form, and manner as required by law.

Section 2. Conduct of the Special Municipal Election. In all particulars not recited in this Ordinance or in a Council resolution ordering the measure to be submitted to the voters of the City at the Special Municipal Election, the Special Municipal Election shall be held and conducted as provided by law for holding municipal elections. All persons qualified and registered to vote in the City of Compton as of the date of said election shall be entitled to vote. The City Clerk is hereby authorized, instructed and directed to procure and furnish any and all supplies and equipment that may be necessary in order to properly and lawfully conduct the election.

Section 3. Severability. The City Council declares that, should any provision, section, subsection, sentence, paragraph, clause, phrase or word of this Ordinance hereby adopted, be rendered or declared invalid by any final court action in a court of competent jurisdiction, or by reason of any preemptive legislation, the remaining provisions, sections, subsections, sentences, paragraphs, clauses, phrases or words of this Ordinance hereby adopted shall remain in full force and effect.

Section 4. Effective Date. This Ordinance relates to the calling of an election and shall take effect immediately upon its adoption.

Section 5. Filing Copies of Ordinance. Copies of this Ordinance shall be filed in the offices of the City Clerk, City Manager and City Attorney, and with the County of Los Angeles Registrar of Voters.

Section 6. Publication or Posting of Ordinance. The City Clerk shall cause this Ordinance or a summary of this Ordinance to be published or posted in accordance with the City of Compton Charter.

Section 7. Signature and Attestation. The Mayor shall sign and the City Clerk shall attest to the adoption of this Ordinance.

ADOPTED this 16th day of February, 2016.


MAYOR OF THE CITY OF COMPTON

1 RESOLUTION NO. 2,265
2 Page 2

3 ATTEST:



4 
5 
6 CITY CLERK OF THE CITY OF COMPTON
7

8 STATE OF CALIFORNIA)
9 COUNTY OF LOS ANGELES) ss
10 CITY OF COMPTON)

11 I, Alita L. Godwin, City Clerk of the City of Compton, do hereby certify that the foregoing
12 Ordinance was adopted by the City Council, signed by the Mayor, and attested to by the City
13 Clerk at a regular meeting thereof held on the 16th day of February, 2016.

14 That said Ordinance was adopted by the following vote, to wit:

15 AYES: Council Members-Zurita, Galvan, McCoy, Sharif, Brown
16 NOES: Council Members-None
17 ABSENT: Council Members-None
18 ABSTAIN: Council Members-None

19 
20 CITY CLERK OF THE CITY OF COMPTON
21 
22
23
24
25
26
27
28
29
30
31
32

RESOLUTION NO. 24,292

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COMPTON APPROVING AN ORDINANCE IMPOSING A ONE PERCENT TRANSACTIONS AND USE TAX FOR GENERAL PURPOSES TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION, DECLARING A FISCAL EMERGENCY IN THE CITY OF COMPTON WHICH INTERFERES WITH THE CITY'S ABILITY TO PROVIDE AN ADEQUATE LEVEL OF MUNICIPAL SERVICES, ORDERING THAT THE MEASURE TO ADOPT THE TRANSACTIONS AND USE TAX BE SUBMITTED TO THE VOTERS OF THE CITY AT THE SPECIAL MUNICIPAL ELECTION TO BE HELD JUNE 7, 2016, AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS OF THE MEASURE

WHEREAS, by Ordinance No. 2,265, adopted on February 16, 2016, the City Council has previously called and given notice of the Special Municipal Election to be held on Tuesday, June 7, 2016, and to be consolidated with the statewide election to be conducted by the County of Los Angeles on the same date; and

WHEREAS, Section 7285.9 of the California Revenue and Taxation Code authorizes any city to levy, increase or extend a transactions and use tax at a rate of 0.125 percent, or a multiple thereof up to the authorized cap, for general purposes, subject to approval by a two-thirds vote of all of the members of the city council and by a majority vote of the qualified voters of the city voting in an election on the issue; and

WHEREAS, the City Council desires to submit to the voters of the City a ballot measure relating to the approval of a proposed ordinance imposing a one percent transactions and use tax; and

WHEREAS, information and reports presented to the City Council at this meeting document that there is an immediate need for the City to act to address a fiscal emergency in the City of Compton which has required the City to cut services, programs, and employees and which interferes with the City's ability to provide an adequate level of municipal services required to properly protect the public health, safety and welfare; and

WHEREAS, due to the existence of such fiscal emergency, the City Council may, by unanimous vote, submit to the voters at the Special Municipal Election to be held on Tuesday, June 7, 2016, a proposed ordinance imposing a one percent transactions and use tax (sometimes referred to as a one cent sales tax increase) for general purposes pursuant to Section 2(b) of Article XIII C of the California Constitution;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF COMPTON DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Declaration of Fiscal Emergency. The City Council hereby finds and declares by a unanimous vote that a fiscal emergency now exists in the City of Compton, which has required the City to cut services, programs, and employees and which interferes with the City's ability to provide an adequate level of municipal services. Given such fiscal emergency, coupled with the State's cuts in funding for local services, there is an immediate need for the City to act in that a continuing level of local revenue is immediately needed to fund a level of municipal services required to properly protect the public health, safety and welfare. There is no scheduled regular municipal election prior to June of 2017. Given the existence of such a fiscal emergency and the requirements of the California Constitution, the City Council desires that the measure described in Section 2 hereof be submitted to the voters of the City at the Special Municipal Election rather than at the next regular municipal election.

2016 FEB 25 AM 11:03

RECEIVED

3 **Section 2. Measure Ordered to be Submitted.** Pursuant to its rights, powers, and
4 authority under the laws of the State of California, including California Elections Code Sections
5 9222 and 10201, and the Compton Municipal Code, the City Council hereby orders submitted to
6 the voters at the Special Municipal Election to be held on June 7, 2016, , the following measure:

CITY OF COMPTON VITAL CITY SERVICES AND NEIGHBORHOOD PROTECTION MEASURE. To repair local streets/sidewalks; retain/hire firefighters/paramedics; increase sheriff's staffing to improve response times; expand gang/drug prevention, economic development and youth job training programs; improve parks; and provide other general fund services in Compton, shall an ordinance be adopted to increase the sales tax by one percent on an ongoing basis to raise approximately \$7 million in local annual funding, requiring citizens' oversight?	Yes
	No

11
12 **Section 3. Approval of Ordinance Imposing Transactions and Use Tax.** By a vote of
13 at least 2/3 of its full membership, the City Council hereby approves the proposed ordinance to be
14 submitted to the voters, as attached to this Resolution as Exhibit "A" and incorporated herein by
15 reference. The proposed measure is a general tax as defined in Article XIII C of the California
16 Constitution, being an additional Transactions and Use Tax to be collected by the State Board of
Equalization at a rate of one percent and shall not take effect unless and until approved by a vote
of at least a majority of the voters voting on the question at said Special Municipal Election. The
full text of the ordinance shall be printed in the voter pamphlet.

17 **Section 4. Impartial Analysis.** The City Clerk is hereby directed to forward a copy of
18 the measure to be voted on at the Special Municipal Election to the City Attorney and the City
19 Attorney is hereby directed to prepare an impartial analysis of the measure pursuant to Elections
Code Section 9280.

20 **Section 5. Ballot Argument.** The City Council hereby authorizes any of its members to
21 submit a ballot argument in favor of or against the measure to be voted on at the Special
Municipal Election pursuant to Elections Code Section 9282.

22 **Section 6. Conduct of the Special Municipal Election.** In all particulars not recited in
23 this Resolution, the Special Municipal Election shall be held and conducted as provided by law
24 for holding municipal elections. All persons qualified and registered to vote in the City of
Compton as of the date of said election shall be entitled to vote.

25 **Section 7. Notice of Time and Place of Holding Election.** Notice of the time and place
26 of holding the Special Municipal Election is hereby given and the City Clerk is authorized
27 instructed, and directed to give further or additional notice of the election, in the time, form and
manner as required by law.

28 **Section 8. Filing Copies of Resolution.** Copies of this Resolution shall be filed in the
29 offices of the City Clerk, City Manager, and City Attorney and with the Registrar of Voters of the
County of Los Angeles.

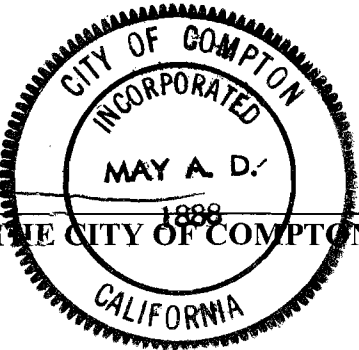
30 **Section 9. Signature and Attestation.** The Mayor shall sign and the City Clerk shall
31 attest to the adoption of this Resolution.

32 **ADOPTED** this 16th day of February, 2016.

1 RESOLUTION NO. 24,292
2 Page 3

3
4 Alita L. Godwin
5 MAYOR OF THE CITY OF COMPTON

6 ATTEST:

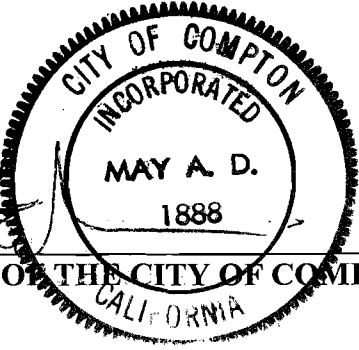
7 [Signature]
8 CITY CLERK OF THE CITY OF COMPTON
9
10 

11 STATE OF CALIFORNIA)
12 COUNTY OF LOS ANGELES) ss
13 CITY OF COMPTON)

14 I, Alita L. Godwin, City Clerk of the City of Compton, do hereby certify that the foregoing
15 resolution was adopted by the City Council, signed by the Mayor, and attested to by the City
16 Clerk at a regular meeting thereof held on the 16th day of February, 2016.

17 That said resolution was adopted by the following vote, to wit:

18 AYES: Council Members- Zurita, Galvan, McCoy, Sharif, Brown
19 NOES: Council Members- None
20 ABSENT: Council Members- None
21 ABSTAIN: Council Members- None

22 [Signature]
23 CITY CLERK OF THE CITY OF COMPTON
24
25 

26
27
28
29
30
31
32
RECEIVED
2016 FEB 25 AM 11:03
COUNTY OF LOS ANGELES
REG. REC'D. CO.
ELECTION DIV.

RESOLUTION NO. 24,293

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COMPTON REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES TO CONSOLIDATE A SPECIAL MUNICIPAL ELECTION TO BE HELD ON JUNE 7, 2016, WITH THE ELECTION TO BE CONDUCTED BY THE COUNTY OF LOS ANGELES ON THE SAME DATE PURSUANT TO SECTION 10403 OF THE CALIFORNIA ELECTIONS CODE

WHEREAS, on February 16, 2016, the City Council adopted Ordinance No. 2,265 calling and providing for a Special Municipal Election to be held in the City of Compton on June 7, 2016, which Ordinance became effective immediately; and

WHEREAS, on February 16, 2016, the City Council of the City of Compton adopted Resolution No. 2,265 ordering a measure to be submitted to the voters at the Special Municipal Election, as described in Section 2 hereof; and

WHEREAS, it is desirable that the Special Municipal Election be consolidated with the election to be conducted by Los Angeles County on the same date and that, within the City, the precincts, polling places and election officers of the two elections be the same, and that the Registrar of Voters of the County of Los Angeles conduct the election and canvass the returns of the Special Municipal Election and that the election be held in all respects as if there were only one election;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF COMPTON HEREBY RESOLVES AS FOLLOWS:

Section 1. That pursuant to the requirements of Section 10403 of the California Elections Code, the Board of Supervisors of the County of Los Angeles is hereby requested to consent and agree to the consolidation of a Special Municipal Election with the election to be conducted by the County of Los Angeles on Tuesday, June 7, 2016, for the purpose of submitting the measure set forth in Section 2 to the voters.

Section 2. That a Measure is to appear on the Special Municipal Election ballot as follows:

CITY OF COMPTON VITAL CITY SERVICES AND NEIGHBORHOOD PROTECTION MEASURE. To repair local streets/sidewalks; retain/hire firefighters/paramedics; increase sheriff's staffing to improve response times; expand gang/drug prevention, economic development and youth job training programs; improve parks; and provide other general fund services in Compton, shall an ordinance be adopted to increase the sales tax by one percent on an ongoing basis to raise approximately \$7 million in local annual funding, requiring citizens' oversight?	YES
	NO

The full text of the Compton Transactions and Use Tax Ordinance to be submitted to the voters is attached to this Resolution as Exhibit A. The measure shall not take effect unless and until approved by a vote of at least a majority of voters voting on the question at the Special Municipal Election.

Section 3. That the Registrar of Voters of the County of Los Angeles is authorized to canvass the returns of the Special Municipal Election. The election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. The election will be held and conducted in accordance with the provisions of law regulating the Special Municipal Election.

2016 MAR 15 PM 5:07
RECEIVED
COUNTY OF LOS ANGELES
REGISTRAR OF VOTERS

Section 4. Within the City, the election precincts, polling places and voting booths shall in every case be the same, and there shall be only one set of election officers in each of the precincts; provided that no person not a qualified elector of the City of Compton shall be permitted to vote for the measures placed on the ballot by the City Council. The election precincts, polling places, and election officers with the City for the Special Municipal Election shall be the same as determined by the Los Angeles County Board of Supervisors. The Registrar of Voters of the County of Los Angeles shall conduct the election and canvass the returns of the Special Municipal Election and the election shall be held in all respects as if there were only one election.

Section 5. That the Board of Supervisors is requested to issue instructions to the Registrar of Voters of the County of Los Angeles to take any and all steps necessary for the holding of the consolidated election.

Section 6. That the City of Compton recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for any costs upon presentation of reasonably detailed invoices.


Section 7. That the City Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and Registrar of Voters of the County of Los Angeles forthwith, and by March 11, 2016.

Section 8. That the Mayor shall sign and the City Clerk shall attest to the adoption of this Resolution.

ADOPTED this 16th day of February, 2016.


MAYOR OF THE CITY OF COMPTON

ATTEST:


CITY CLERK OF THE CITY OF COMPTON

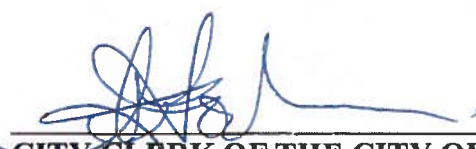
STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF COMPTON)

I, Alita L. Godwin, City Clerk of the City of Compton, do hereby certify that the foregoing resolution was adopted by the City Council, signed by the Mayor, and attested to by the City Clerk at a regular meeting thereof held on the 16th day of February, 2016.

That said resolution was adopted by the following vote, to wit:

AYES: Council Members-Zurita, Galvan, McCoy, Sharif, Brown
NOES: Council Members- None
ABSENT: Council Members- None

COUNTY OF LOS ANGELES
REG-REC/CO. CLK.
ELECTION INFO


CITY CLERK OF THE CITY OF COMPTON

2016 MAR 15 PM 5:07

RECEIVED

EXHIBIT A

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF COMPTON
IMPOSING A TRANSACTIONS AND USE TAX TO BE
ADMINISTERED BY THE STATE BOARD OF
EQUALIZATION

THE PEOPLE OF THE CITY OF COMPTON, CALIFORNIA DO HEREBY ORDAIN
AS FOLLOWS:

Section 1. Sections 3-5.1 through 3-5.16 are hereby added to Chapter III of the Compton Municipal Code, to read as follows:

"3-5 TRANSACTIONS AND USE TAX

3-5.1 Title. This ordinance shall be known as the Compton Transactions and Use Tax Ordinance. The City of Compton hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

3-5.2 Operative Date. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

3-5.3 Purpose. This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

3-5.4 Contract with State. Prior to the operative date, the City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

3-5.5 Transactions Tax Rate. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the

RECEIVED
COUNTY OF LOS ANGELES
REG-REC'D CLK
JUL 15 PM 5:10 1978

RECEIVED

rate of one (1%) percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

3-5.6 Place of Sale. For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

3-5.7 Use Tax Rate. An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of one (1%) percent of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

3-5.8 Adoption of Provisions of State Law. Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

3-5.9 Limitations on Adoption of State Law and Collection of Use Taxes. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

REG-REC/CO. CLK
ELECTION INFO
2016 MAR 15 PM 5:07

RECEIVED

1 **3-5.10 Permit Not Required.** If a seller's permit has been issued to a retailer under
2 Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be
3 required by this ordinance.

4 **3-5.11 Exemptions and Exclusions.**

5 A. There shall be excluded from the measure of the transactions tax and the use tax
6 the amount of any sales tax or use tax imposed by the State of California or by any city, city and
7 county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the
8 amount of any state-administered transactions or use tax.

9 B. There are exempted from the computation of the amount of transactions tax the
10 gross receipts from:

11 1. Sales of tangible personal property, other than fuel or petroleum products,
12 to operators of aircraft to be used or consumed principally outside the county in which the sale is
13 made and directly and exclusively in the use of such aircraft as common carriers of persons or
14 property under the authority of the laws of this State, the United States, or any foreign
15 government.

16 2. Sales of property to be used outside the City which is shipped to a point
17 outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his
18 agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the
19 purposes of this paragraph, delivery to a point outside the City shall be satisfied:

20 a. With respect to vehicles (other than commercial vehicles) subject
21 to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the
22 Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code,
23 and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the
24 Vehicle Code by registration to an out-of-City address and by a declaration under penalty of
25 perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of
26 residence; and

27 b. With respect to commercial vehicles, by registration to a place of
28 business out-of-City and declaration under penalty of perjury, signed by the buyer, that the
29 vehicle will be operated from that address.

30 3. The sale of tangible personal property if the seller is obligated to furnish
31 the property for a fixed price pursuant to a contract entered into prior to the operative date of this
32 ordinance.

33 4. A lease of tangible personal property which is a continuing sale of such
34 property, for any period of time for which the lessor is obligated to lease the property for an
35 amount fixed by the lease prior to the operative date of this ordinance.

36 5. For the purposes of subparagraphs (3) and (4) of this section, the sale or
37 lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or
38 lease for any period of time for which any party to the contract or lease has the unconditional
39 right to terminate the contract or lease upon notice, whether or not such right is exercised.

40 C. There are exempted from the use tax imposed by this ordinance, the storage, use
41 or other consumption in this City of tangible personal property:

42 1. The gross receipts from the sale of which have been subject to a
43 transactions tax under any state-administered transactions and use tax ordinance.

44 2. Other than fuel or petroleum products purchased by operators of aircraft
45 and used or consumed by such operators directly and exclusively in the use of such aircraft as
46 common carriers of persons or property for hire or compensation under a certificate of public
47 convenience and necessity issued pursuant to the laws of this State, the United States, or any
48 foreign government. This exemption is in addition to the exemptions provided in Sections 6366
49 and 6366.1 of the Revenue and Taxation Code of the State of California.

RECEIVED

1 3. If the purchaser is obligated to purchase the property for a fixed price
2 pursuant to a contract entered into prior to the operative date of this ordinance.

3 4. If the possession of, or the exercise of any right or power over, the
4 tangible personal property arises under a lease which is a continuing purchase of such property
5 for any period of time for which the lessee is obligated to lease the property for an amount fixed
6 by a lease prior to the operative date of this ordinance.

7 5. For the purposes of subparagraphs (3) and (4) of this section, storage, use,
8 or other consumption, or possession of, or exercise of any right or power over, tangible personal
9 property shall be deemed not to be obligated pursuant to a contract or lease for any period of
10 time for which any party to the contract or lease has the unconditional right to terminate the
11 contract or lease upon notice, whether or not such right is exercised.

12 6. Except as provided in subparagraph (7), a retailer engaged in business in
13 the City shall not be required to collect use tax from the purchaser of tangible personal property,
14 unless the retailer ships or delivers the property into the City or participates within the City in
15 making the sale of the property, including, but not limited to, soliciting or receiving the order,
16 either directly or indirectly, at a place of business of the retailer in the City or through any
17 representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of
18 the retailer.

19 7. "A retailer engaged in business in the City" shall also include any retailer
20 of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with
21 Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section
22 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5
23 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect
24 use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address
25 in the City.

26 D. Any person subject to use tax under this ordinance may credit against that tax any
27 transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer
28 liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code
29 with respect to the sale to the person of the property the storage, use or other consumption of
30 which is subject to the use tax.

31 **3-5.12 Amendments.**

32 A. All amendments subsequent to the effective date of this ordinance to Part 1 of
Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not
inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all
amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall
automatically become a part of this ordinance, provided however, that no such amendment shall
operate so as to affect the rate of tax imposed by this ordinance.

B. Pursuant to California Elections Code Section 9217 or any successor statute, the
City Council of the City of Compton may amend or repeal this ordinance and any of its exhibits,
but not increase the rate of tax imposed herein, without a vote of the people.

3-5.13 Enjoining Collection Forbidden. No injunction or writ of mandate or other
legal or equitable process shall issue in any suit, action or proceeding in any court against the
State or the City, or against any officer of the State or the City, to prevent or enjoin the collection
under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or
any amount of tax required to be collected.

3-5.14 Severability. If any provision of this ordinance or the application thereof to any
person or circumstance is held invalid, the remainder of the ordinance and the application of such
provision to other persons or circumstances shall not be affected thereby.

3-5.15 Compton Taxpayers Committee. By and after January 7, 2017, the City
Council shall establish a Compton Taxpayers Committee to review the expenditure of the

RECEIVED

1 revenues collected pursuant to this ordinance. The Committee shall consist of at least five
2 members appointed by the City Council. The Committee members shall be residents in the City.
The terms of the Committee members and their specific duties shall be established by resolution
of the City Council.

3 **3-5.16 Independent Financial Audit.** By no later than December 31 of each year, the
4 City's independent auditors shall complete a Transactions and Use Tax Ordinance Compliance
5 and Internal Control Audit Report. Such report shall review whether the tax revenues collected
6 pursuant to this ordinance are collected, managed, and expended in accordance with the
requirements of this ordinance."

7 **Section 2. Effective Date.** This ordinance relates to the levying and collecting of the
8 City transactions and use tax and shall take effect immediately following certification of the vote
by the City Council.

9 **Section 3. Filing Copies of Ordinance.** Copies of this ordinance shall be filed in the
10 offices of the City Clerk, City Manager, and City Attorney.

11 **Section 4. Publication or Posting of Ordinance.** The City Clerk shall cause this
12 ordinance or a summary of this ordinance to be published or posted in accordance with the City
of Compton Charter and shall forward a copy of the adopted ordinance to the State Board of
Equalization.

13 **Section 5. Signature and Attestation.** The Mayor shall sign and the City Clerk shall
14 attest to the adoption of this ordinance.

15 **ADOPTED** by the voters of Compton, California at an election held on the ____ day of
16 _____, ____.

17 
18 **MAYOR OF THE CITY OF COMPTON**

19
20 **ATTEST:**

21
22 _____
23 **CITY CLERK OF THE CITY OF COMPTON**

24
25
26
27
28
29
30
31
32
COUNTY OF LOS ANGELES
REG-REC/CO. CLK
ELECTION INFO

2016 MAR 15 PM 5:08

RECEIVED

EXHIBIT A

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF COMPTON
IMPOSING A TRANSACTIONS AND USE TAX TO BE
ADMINISTERED BY THE STATE BOARD OF
EQUALIZATION

THE PEOPLE OF THE CITY OF COMPTON, CALIFORNIA DO HEREBY ORDAIN
AS FOLLOWS:

Section 1. Sections 3-5.1 through 3-5.16 are hereby added to Chapter III of the Compton Municipal Code, to read as follows:

"3-5 TRANSACTIONS AND USE TAX

3-5.1 Title. This ordinance shall be known as the Compton Transactions and Use Tax Ordinance. The City of Compton hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

3-5.2 Operative Date. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

3-5.3 Purpose. This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

3-5.4 Contract with State. Prior to the operative date, the City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

3-5.5 Transactions Tax Rate. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the

rate of one (1%) percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

3-5.6 Place of Sale. For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

3-5.7 Use Tax Rate. An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of one (1%) percent of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

3-5.8 Adoption of Provisions of State Law. Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

3-5.9 Limitations on Adoption of State Law and Collection of Use Taxes. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

1 **3-5.10 Permit Not Required.** If a seller's permit has been issued to a retailer under
2 Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be
3 required by this ordinance.

4 **3-5.11 Exemptions and Exclusions.**

5 A. There shall be excluded from the measure of the transactions tax and the use tax
6 the amount of any sales tax or use tax imposed by the State of California or by any city, city and
7 county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the
8 amount of any state-administered transactions or use tax.

9 B. There are exempted from the computation of the amount of transactions tax the
10 gross receipts from:

11 1. Sales of tangible personal property, other than fuel or petroleum products,
12 to operators of aircraft to be used or consumed principally outside the county in which the sale is
13 made and directly and exclusively in the use of such aircraft as common carriers of persons or
14 property under the authority of the laws of this State, the United States, or any foreign
15 government.

16 2. Sales of property to be used outside the City which is shipped to a point
17 outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his
18 agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the
19 purposes of this paragraph, delivery to a point outside the City shall be satisfied:

20 a. With respect to vehicles (other than commercial vehicles) subject
21 to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the
22 Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code,
23 and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the
24 Vehicle Code by registration to an out-of-City address and by a declaration under penalty of
25 perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of
26 residence; and

27 b. With respect to commercial vehicles, by registration to a place of
28 business out-of-City and declaration under penalty of perjury, signed by the buyer, that the
29 vehicle will be operated from that address.

30 3. The sale of tangible personal property if the seller is obligated to furnish
31 the property for a fixed price pursuant to a contract entered into prior to the operative date of this
32 ordinance.

 4. A lease of tangible personal property which is a continuing sale of such
property, for any period of time for which the lessor is obligated to lease the property for an
amount fixed by the lease prior to the operative date of this ordinance.

 5. For the purposes of subparagraphs (3) and (4) of this section, the sale or
lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or
lease for any period of time for which any party to the contract or lease has the unconditional
right to terminate the contract or lease upon notice, whether or not such right is exercised.

 C. There are exempted from the use tax imposed by this ordinance, the storage, use
or other consumption in this City of tangible personal property:

 1. The gross receipts from the sale of which have been subject to a
transactions tax under any state-administered transactions and use tax ordinance.

 2. Other than fuel or petroleum products purchased by operators of aircraft
and used or consumed by such operators directly and exclusively in the use of such aircraft as
common carriers of persons or property for hire or compensation under a certificate of public
convenience and necessity issued pursuant to the laws of this State, the United States, or any
foreign government. This exemption is in addition to the exemptions provided in Sections 6366
and 6366.1 of the Revenue and Taxation Code of the State of California.

1 3. If the purchaser is obligated to purchase the property for a fixed price
2 pursuant to a contract entered into prior to the operative date of this ordinance.

3 4. If the possession of, or the exercise of any right or power over, the
4 tangible personal property arises under a lease which is a continuing purchase of such property
5 for any period of time for which the lessee is obligated to lease the property for an amount fixed
6 by a lease prior to the operative date of this ordinance.

7 5. For the purposes of subparagraphs (3) and (4) of this section, storage, use,
8 or other consumption, or possession of, or exercise of any right or power over, tangible personal
9 property shall be deemed not to be obligated pursuant to a contract or lease for any period of
10 time for which any party to the contract or lease has the unconditional right to terminate the
11 contract or lease upon notice, whether or not such right is exercised.

12 6. Except as provided in subparagraph (7), a retailer engaged in business in
13 the City shall not be required to collect use tax from the purchaser of tangible personal property,
14 unless the retailer ships or delivers the property into the City or participates within the City in
15 making the sale of the property, including, but not limited to, soliciting or receiving the order,
16 either directly or indirectly, at a place of business of the retailer in the City or through any
17 representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of
18 the retailer.

19 7. "A retailer engaged in business in the City" shall also include any retailer
20 of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with
21 Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section
22 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5
23 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect
24 use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address
25 in the City.

26 D. Any person subject to use tax under this ordinance may credit against that tax any
27 transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer
28 liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code
29 with respect to the sale to the person of the property the storage, use or other consumption of
30 which is subject to the use tax.

31 **3-5.12 Amendments.**

32 A. All amendments subsequent to the effective date of this ordinance to Part 1 of
33 Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not
34 inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all
35 amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall
36 automatically become a part of this ordinance, provided however, that no such amendment shall
37 operate so as to affect the rate of tax imposed by this ordinance.

38 B. Pursuant to California Elections Code Section 9217 or any successor statute, the
39 City Council of the City of Compton may amend or repeal this ordinance and any of its exhibits,
40 but not increase the rate of tax imposed herein, without a vote of the people.

41 **3-5.13 Enjoining Collection Forbidden.** No injunction or writ of mandate or other
42 legal or equitable process shall issue in any suit, action or proceeding in any court against the
43 State or the City, or against any officer of the State or the City, to prevent or enjoin the collection
44 under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or
45 any amount of tax required to be collected.

46 **3-5.14 Severability.** If any provision of this ordinance or the application thereof to any
47 person or circumstance is held invalid, the remainder of the ordinance and the application of such
48 provision to other persons or circumstances shall not be affected thereby.

49 **3-5.15 Compton Taxpayers Committee.** By no later than January 7, 2017, the City
50 Council shall establish a Compton Taxpayers Committee to review the expenditure of the

1 revenues collected pursuant to this ordinance. The Committee shall consist of at least five
2 members appointed by the City Council. The Committee members shall be residents in the City.
The terms of the Committee members and their specific duties shall be established by resolution
of the City Council.

3 **3-5.16 Independent Financial Audit.** By no later than December 31 of each year, the
4 City's independent auditors shall complete a Transactions and Use Tax Ordinance Compliance
5 and Internal Control Audit Report. Such report shall review whether the tax revenues collected
pursuant to this ordinance are collected, managed, and expended in accordance with the
requirements of this ordinance."

6 **Section 2. Effective Date.** This ordinance relates to the levying and collecting of the
7 City transactions and use tax and shall take effect immediately following certification of the vote
8 by the City Council.

9 **Section 3. Filing Copies of Ordinance.** Copies of this ordinance shall be filed in the
10 offices of the City Clerk, City Manager, and City Attorney.

11 **Section 4. Publication or Posting of Ordinance.** The City Clerk shall cause this
12 ordinance or a summary of this ordinance to be published or posted in accordance with the City
of Compton Charter and shall forward a copy of the adopted ordinance to the State Board of
Equalization.

13 **Section 5. Signature and Attestation.** The Mayor shall sign and the City Clerk shall
14 attest to the adoption of this ordinance.

15 **ADOPTED** by the voters of Compton, California at an election held on the ____ day of
16 _____, ____.

17 
18 **MAYOR OF THE CITY OF COMPTON**

19
20 **ATTEST:**

21
22 _____
23 **CITY CLERK OF THE CITY OF COMPTON**
24
25
26
27
28
29
30
31
32